SENATE BILL 2543

By Crowe

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-329(a), is amended by deleting subdivision (3) in its entirety and by substituting instead the following:

(3)

- (A) Textbooks and workbooks; and
- (B) Materials included with an exempt textbook or workbook by the publisher in a bundled package; provided, that the exempt textbook or workbook cannot be purchased without purchasing the materials bundled with it, but must be purchased in a bundled package;

SECTION 2. This act shall take effect July 1, 2008, the public welfare requiring it.